

<b>CITY OF PELL CITY</b>				
<b>SUMMARY OF</b>				
<b>ACTUAL REVENUE VS. EXPENSES</b>				
	Actual	Actual	Budgeted	
<b>UTILITY FUND 50</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 Forecast</b>
<b>REVENUE</b>				
TOTAL REVENUES	\$3,762,760.34	\$3,289,571.75	\$3,843,001.77	\$3,793,325.00
LESS WCR & SIF	(\$45,413.00)	(\$107,722.00)	(\$123,880.30)	(\$120,000.00)
LESS 10%	(\$380,817.33)	(\$339,729.38)	(\$371,912.15)	(\$371,912.15)
<b>EXPENDABLE FUNDS:</b>	<b>\$3,336,530.01</b>	<b>\$2,842,120.38</b>	<b>\$3,347,209.32</b>	<b>\$3,301,412.85</b>
<b>EXPENSES</b>				
ADMINISTRATION	\$321,137.21	\$413,647.75	\$391,375.82	\$313,009.73
LONG TERM DEBT (BOND)	\$776,329.24	\$1,102,538.98	\$1,022,805.91	\$1,000,000.00
UTILITY WATER MAINTENANCE	\$882,699.99	\$663,094.32	\$736,779.15	\$708,534.39
WASTE WATER OPERATION	\$2,046,974.49	\$1,536,762.55	\$1,502,710.41	\$1,552,573.34
WATER OPERATION	\$0.00	\$179,218.57	\$183,000.00	\$217,800.00
<b>TOTAL EXPENSES</b>	<b>\$4,027,140.93</b>	<b>\$3,895,262.17</b>	<b>\$3,836,671.29</b>	<b>\$3,791,917.47</b>
<b>NET (OVER) UNDER EXPENDABLE FUNDS:</b>	<b>(\$690,610.92)</b>	<b>(\$1,053,141.80)</b>	<b>(\$373,289.74)</b>	<b>(\$374,332.39)</b>
<b>NET (OVER) UNDER TOTAL REVENUES:</b>	<b>(\$264,380.59)</b>	<b>(\$605,690.42)</b>	<b>\$6,330.48</b>	<b>\$1,407.53</b>

FY 2010 BUDGET						
UTILITY REVENUES					should be at 99%	
					actual 84.51%	
GL NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	actual thru 9/18/09	2010 Forecast
50-3200-000	Income-Water Revenue	2,240,744.30	1,989,955.85	2,288,449.23	1,880,340.72	1,880,000.00
50-3210-000	Income-Water Connect Fee	185,400.00	35,800.00	41,170.00	26,950.00	25,000.00
50-3250-000	Income-Water Capital Recovery	29,313.00	61,722.00	70,980.30	97,009.50	70,000.00
50-3270-000	Income - Garbage Revenue	0.00	0.00	0.00	622,318.97	620,000.00
50-3300-000	Income-Sewer Revenue	1,090,498.04	1,034,383.52	1,189,541.05	1,010,058.48	1,010,000.00
50-3310-000	Income-Sewer Connect Fee	45,400.00	9,100.00	10,465.00	3,150.00	3,150.00
50-3350-000	Income-Sewer Impact Fee	16,100.00	46,000.00	52,900.00	111,279.97	50,000.00
50-3400-000	Delinquent Penalties-Water	41,425.67	43,220.46	49,703.53	38,445.37	38,000.00
50-3401-000	Delinquent Penalties-Sewer	14,824.68	18,613.02	21,404.97	15,130.83	15,500.00
50-3410-000	Cut On Fees	23,373.06	23,729.11	27,288.48	29,105.49	27,000.00
50-3412-000	Read Out Fees	3,835.00	3,475.00	3,996.25	3,175.00	3,175.00
50-3500-000	Interest Income	32,067.80	0.00	0.00	12,690.96	12,000.00
50-3525-000	Water Sample Test Revenue	8,470.40	6,796.69	7,816.19	19,443.59	15,000.00
50-3540-000	Meter Tampering Fee	600.00	900.00	1,035.00	817.15	500.00
50-3550-000	Sewer Dump Fee	807.34	2,040.00	2,346.00	937.50	500.00
50-3560-000	Garbage Billing Fee	24,243.50	7,673.50	8,824.53	21,576.50	21,000.00
50-3600-000	Miscellaneous Income	0.00	1,957.60	2,251.24	0.30	0.00
50-3601-000	Machine Time & Labor	0.00	990.00	1,138.50	0.00	0.00
50-3602-000	Work Order Service Charge	273.18	(5.00)	0.00	240.00	0.00
50-4005-000	Proceeds 2006 BI	0.00	0.00	0.00	0.00	0.00
50-4327-000	Johnson Controls Shortfall	0.00	0.00	0.00	0.00	0.00
50-4328-000	Returned Check Fee	3,150.10	3,210.00	3,691.50	2,584.80	2,500.00
50-4329-000	Settlements Received	2,213.50	0.00	0.00	1,990.00	0.00
50-4330-000	Overage / Shortage	20.77	10.00	0.00	(42.91)	0.00
50-4400-000	Collection Recovery	0.00	0.00	60,000.00	0.00	0.00
	<b>TOTAL</b>	3,762,760.34	3,289,571.75	3,843,001.77	3,897,202.22	3,793,325.00

<b>FY 2010 BUDGET</b>						
<b>UTILITY ADMINISTRATION</b>					<b>actual thru</b>	
<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2007 ACTUAL</b>	<b>2008 BUDGET</b>	<b>2009 BUDGET</b>	<b>8/31/09</b>	<b>2010 Forecast</b>
50-6000-100	Garbage Contract Payable	0.00	0.00	0.00	612,881.25	100,000.00
50-6001-102	Overtime	23,981.86	17,362.83	5,000.00	2,720.71	0.00
50-6001-103	Salaries	123,980.69	127,569.21	152,765.18	70,783.33	62,004.80
50-6001-104	Payroll Taxes	10,634.20	10,428.63	11,686.54	5,356.02	4,743.37
50-6001-105	Retirement Expense	9,056.64	9,065.54	12,312.87	6,451.48	5,586.63
50-6001-106	Insurance - Group	24,779.50	23,034.00	26,292.00	9,423.10	9,052.56
50-6001-108	Unemployment	(247.90)	21.03	28.03	21.57	28.76
50-6001-109	Workmen's Comp	736.67	691.80	741.20	833.03	393.61
50-6001-110	Professional Fees	36,482.70	137,116.29	100,000.00	126,530.00	100,000.00
50-6001-111	Johnson Controls PSA	36,135.00	39,753.00	40,000.00	6,066.67	0.00
50-6001-120	Computer Support	3,952.42	3,538.11	3,500.00	15,028.15	3,500.00
50-6001-121	Office Expense	1,347.39	246.59	250.00	1,247.78	1,000.00
50-6001-129	Materials & Supplies	9,384.70	14,270.85	10,000.00	9,532.46	5,000.00
50-6001-141	Building Maintenance	787.90	414.00	0.00	92.26	0.00
50-6001-144	Vehicle Expense	5,029.97	7,153.28	5,000.00	913.22	0.00
50-6001-161	Telephone	3,137.94	2,887.54	3,000.00	3,095.07	3,000.00
50-6001-162	Postage & Advertising	17,145.47	17,359.40	18,000.00	15,684.60	18,000.00
50-6001-163	Advertising	497.04	0.00	0.00	0.00	0.00
50-6001-173	Travel & Training	0.00	0.00	0.00	1,974.73	0.00
50-6001-200	Credit Card Expense	0.00	0.00	0.00	0.00	0.00
50-6001-201	Interest Expense	155,739.61	680,967.28	561,805.91	654,255.87	510,000.00
50-6001-250	On-Line Banking Fee	0.00	0.00	0.00	17.82	0.00
50-6001-300	Capital Outlay	11,578.66	0.00	0.00	0.00	0.00
50-6001-310	Uniforms	1,070.36	1,069.65	1,100.00	1,039.76	0.00
50-6001-410	General Insurance Liability	666.00	666.00	700.00	0.00	700.00
50-6001-803	Debt Service Principal	620,589.63	421,571.70	461,000.00	519,235.05	490,000.00
50-6001-901	Water Festival Donation	1,000.00	1,000.00	1,000.00	0.00	0.00
50-6001-902	Education & Training	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>1,097,466.45</b>	<b>1,516,186.73</b>	<b>1,414,181.73</b>	<b>2,063,183.93</b>	<b>1,313,009.73</b>

**FY 2010 BUDGET**

**UTILITY WATER MAINTENANCE**

<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2007 ACTUAL</b>	<b>2008 BUDGET</b>	<b>2009 BUDGET</b>	<b>actual thru 8/31/09</b>	<b>2010 Forecast</b>
50-6401-102	Overtime	30,012.87	8,348.49	10,000.00	19,018.75	10,000.00
50-6401-103	Salaries	279,889.47	273,698.28	309,842.71	268,739.39	330,366.40
50-6401-104	Payroll Taxes	23,180.22	21,012.70	23,702.97	21,489.61	25,273.03
50-6401-105	Retirement Expense	19,254.54	18,084.54	24,973.32	26,448.23	29,766.01
50-6401-106	Insurance - Group	51,845.80	50,907.00	58,356.00	50,003.60	62,950.80
50-6401-108	Unemployment	(722.85)	126.12	168.15	107.85	143.80
50-6401-109	Workmen's Comp	22,100.10	11,068.72	22,236.00	13,328.48	14,394.76
50-6401-110	Professional Fees	0.00	0.00	0.00	0.00	0.00
50-6401-120	Computer Support	950.00	950.00	1,000.00	637.50	500.00
50-6401-121	Office Supplies	0.00	0.00	0.00	0.00	0.00
50-6401-129	Materials & Supplies	313,102.95	153,091.24	140,000.00	142,700.67	125,000.00
50-6401-130	Water Ext - Bankhead	0.00	0.00	0.00	0.00	0.00
50-6401-141	Building Maintenance	997.41	67.98	1,000.00	299.30	500.00
50-6401-142	Vehicle Fuel	33,757.96	0.00	25,000.00	12,732.01	20,000.00
50-6401-143	Vehicle/Equip Diesel	0.00	0.00	0.00	0.00	0.00
50-6401-144	Vehicle Expense	0.00	39,039.95	15,000.00	12,010.37	10,000.00
50-6401-146	Radio Expense	0.00	0.00	0.00	0.00	1,500.00
50-6401-147	Repairs Motors & Pumps	0.00	0.00	0.00	0.00	2,500.00
50-6401-148	Equipment Expense	7,022.15	6,899.15	8,000.00	593.97	0.00
50-6401-151	Natural Gas	0.00	0.00	0.00	2,311.44	3,500.00
50-6401-152	Electricity	0.00	0.00	5,000.00	3,230.71	5,000.00
50-6401-161	Telephone	18,097.37	14,789.05	11,000.00	8,615.43	10,000.00
50-6401-162	Postage & Advertising	1.91	17.57	0.00	0.00	0.00
50-6401-165	Test/Analysis	0.00	0.00	0.00	0.00	0.00
50-6401-173	Travel & Training	552.76	0.00	0.00	1,893.00	0.00
50-6401-201	Interest Expense	0.00	0.00	0.00	0.00	2,070.95
50-6401-202	Short Term Debt (dump truck)	0.00	0.00	0.00	0.00	16,340.64
50-6401-203	Uniforms	5,112.08	4,338.58	4,500.00	4,695.65	0.00
50-6401-207	Dues & Subscriptions	0.00	5.83	0.00	0.00	0.00
50-6401-300	Capital Outlay	0.00	0.00	0.00	3,500.00	0.00
50-6401-301	Capital Outlay-Water Extension	27,100.00	0.00	0.00	167,823.50	0.00
50-6401-311	Lease 420D Cat Backhoe -new '09	16,087.94	13,590.51	15,000.00	12,602.99	13,728.00
50-6401-312	Lease 420D Cat Backhoe	20,036.81	23,683.61	25,000.00	20,794.86	0.00
50-6401-410	General Liability Insurance	14,320.50	23,375.00	25,000.00	10,482.00	25,000.00
50-6401-411	Insurance Deductibles & Expense	0.00	0.00	0.00	1,000.00	0.00
	<b>TOTAL</b>	<b>882,699.99</b>	<b>663,094.32</b>	<b>724,779.15</b>	<b>805,059.31</b>	<b>708,534.39</b>



**FY 2010 BUDGET**

**WATER OPERATION EXPENSE**

<b>GL NUMBER</b>	<b>DESCRIPTION</b>	<b>2007 ACTUAL</b>	<b>2008 BUDGET</b>	<b>2009 BUDGET</b>	<b>actual thru 8/31/09</b>	<b>2010 Forecast</b>
50-6403-126	Chemicals-CHLORINE	0.00	9,666.28	4,000.00	3,037.85	5,500.00
50-6403-127	Chemicals-FLUORIDE	0.00	0.00	6,000.00	11,321.50	15,000.00
50-6403-128	Lab Supplies-Water	0.00	0.00	0.00	0.00	3,000.00
50-6403-129	Materials & Supplies	0.00	17,161.95	16,000.00	22,929.34	12,000.00
50-6403-140	Damages/Insurance	0.00	0.00	0.00	0.00	0.00
50-6403-142	Well Maintenance	0.00	17,337.62	15,000.00	8,683.63	15,000.00
50-6403-147	Repair-Motor/Pumps	0.00	0.00	0.00	0.00	0.00
50-6403-152	Electricity	0.00	123,562.65	130,000.00	135,594.64	146,000.00
50-6403-165	Test/Analysis	0.00	7,733.57	8,000.00	1,726.00	6,000.00
50-6403-173	Conference/Travel	0.00	0.00	0.00	0.00	0.00
50-6403-200	EPA CCR's	0.00	3,756.50	4,000.00	4,253.82	5,300.00
50-6403-300	Capital Outlay	0.00	0.00	0.00	4,460.00	0.00
50-6403-310	Well Lease	0.00	0.00	0.00	14,000.00	0.00
50-6403-400	Chemical Instruments	0.00	0.00	0.00	0.00	5,000.00
50-6403-500	Electrical Repairs	0.00	0.00	0.00	0.00	5,000.00
50-6403-902	Education & Training	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>179,218.57</b>	<b>183,000.00</b>	<b>206,006.78</b>	<b>217,800.00</b>